

2005 DRAFTING REQUEST

Bill

Received: **01/26/2005**

Wanted: **As time permits**

For: **Administration-Budget**

This file may be shown to any legislator: **NO**

May Contact:

Subject: **Tax, Property - credits**

Received By: **jkreye**

Identical to LRB:

By/Representing: **Ziegler**

Drafter: **jkreye**

Addl. Drafters:

Extra Copies:

Submit via email: **YES**

Requester's email:

Carbon copy (CC:) to: **joseph.kreye@legis.state.wi.us**

Pre Topic:

DOA:.....Ziegler -

Topic:

Increase in the school levy tax property tax credit

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?				_____			S&L
/1	jkreye 01/26/2005	lkunkel 01/26/2005	rschluet 01/26/2005	_____	sbasford 01/26/2005		S&L
	jkreye 01/27/2005	wjackson 01/28/2005		_____			
	jkreye 01/27/2005			_____			
	jkreye 01/28/2005			_____			

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/2	jkreye 01/31/2005	lkunkel 01/31/2005	jfrantze 01/28/2005	_____	sbasford 01/28/2005		S&L
/3			rschluet 01/31/2005	_____	mbarman 01/31/2005		S&L
/4	rchampag 01/31/2005	lkunkel 01/31/2005	jfrantze 01/31/2005	_____	sbasford 01/31/2005		S&L
/5	rchampag 01/31/2005	lkunkel 01/31/2005	jfrantze 01/31/2005	_____	lnorthro 01/31/2005		

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[Handwritten signature]
3/31

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(15)1/31/mk

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Increase in the school levy tax property tax credit

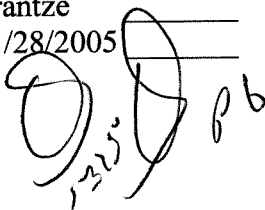
Instructions:

See Attached

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1/3 lmk/31



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One time increase in the school levy tax property tax credit

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FE Sent For:

1/26/05 jkreye
1/26/05 lkunkel
1/26/05 rschluet
1/26/05 sbasford
1/26/05
END
1/26/05

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/?	jkreye	/1 lmk 1/26					
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FE Sent For:

<END>

Kreye, Joseph

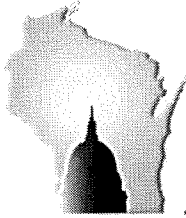
From: Ziegler, Paul
Sent: Wednesday, January 26, 2005 9:33 AM
To: Kreye, Joseph
Cc: Hanle, Bob; Nelson, Linda; Merry-Mason, Monica
Subject: NEW drafting request - school levy credit

Joe -- Attached is a new drafting request for the Governor's budget bill to create a 1-time increase in the school levy credit in 2007 (using a new allocation mechanism for the increment).

Thank you!!!
Paul



School Levy
Credit.doc



**WISCONSIN DEPARTMENT OF
ADMINISTRATION**

JAMES E. DOYLE
GOVERNOR
MARC J. MAROTTA
SECRETARY

Division of Executive Budget and Finance
Post Office Box 7864
Madison, WI 53707-7864
Voice (608) 266-1736
Fax (608) 267-0372
TTY (608) 267-9629

Date: January 26, 2005
To: Steve Miller, Chief
Legislative Reference Bureau
From: Paul Ziegler, Policy and Budget Analyst
State Budget Office, DOA
Subject: Drafting request for 2005-07 Biennial Budget Bill

Please have the following item drafted for possible inclusion in the 2005-07 biennial budget bill:

Topic:

School Levy Credit

Drafting Request:

Create a 1-time increase in the school levy credit of \$150 million in 2007.

Distribute this additional amount based on each school district's share of general school aids paid for the school fiscal year ending June 30th, 2007.

Pay the additional amount through the existing school levy credit appropriation.

Have the additional amount appear as part of the amount shown as the school levy credit on property tax bills – rather than showing a new credit or a separate increment to the credit. (In other words, the extra \$150 million just bumps up the current figure shown on the tax bills).

Pay the 1-time increase on the 4th Monday in July (the current payment date), except if the Legislative Fiscal Bureau, by May 20th, 2007, estimates that the general fund balance for FY07 will exceed the statutory balance required under s.20.003 (4) for FY07. If so, the amount in excess of the required general fund balance will be used, up to \$150 million, to pay a portion or all of this 1-time increase in the school levy credit on June 15th, 2007 rather than the 4th Monday in July, 2007.

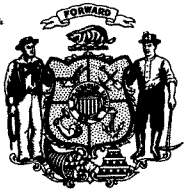
Please contact me at 266-5468 or by email at paul.ziegler@doa.state.wi.us with any questions.

Thank you.

January 26, 2005
Page 2 of 2

^{unless}
~~except that~~ the legislative fiscal
bureau determines, no later than May 20, 2007,
that the general fund balance on June 30, 2007,
will exceed the amount specified in section
20.003(4)(fr) of the statutes, as created
by this act. If the legislative fiscal bureau
makes this determination, any money in the
general fund ^{that the legislative fiscal bureau estimates will be} in excess of the amount specified in
section 20.003(4)(fr) of the statutes, as
created by this act, ^{on June 30, 2007,} but not exceeding
\$150,000,000, shall be used to _____
_____ on June 15, 2007

05-1694
IS
ASSUMED TO
BE "in"



State of Wisconsin
2005 - 2006 LEGISLATURE

LRB-1886/1
JK:lmk

TODAY

DOA:.....Ziegler - One time increase in the school levy tax property tax credit
FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION

in 1-26-05

DoNotSen

DN

1 AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION ✓

PROPERTY TAX TAXATION ✓

This draft increases the total amount of the school levy property tax credits in 2007 by \$150,000,000, from \$469,305,000 to \$619,305,000. ✓

✓ For further information see the **state and local** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

2 SECTION 1. 79.14[✓] of the statutes is renumbered 79.14 (1) and amended to read:
3 79.14 School levy tax credit. (1) The Except as provided in sub. (2),[✓] the
4 appropriation under s. 20.835 (3) (b) is \$319,305,000 in 1994, 1995 and 1996 and is
5 \$469,305,000 in 1997 and thereafter.

History: 1991 a. 39, 315; 1995 a. 27.

6 SECTION 2. 79.14[✓] (2) of the statutes is created to read:

1 79.14 (2) The appropriation under s. 20.835 (3) (b) is \$619,305,000 in 2007.

2 **SECTION 9141. Nonstatutory provisions; revenue.**

3 (1) SCHOOL LEVY PROPERTY TAX CREDIT. In 2007, the payments to municipalities
4 under section 79.10 (4) of the statutes shall be paid on the 4th Monday in July, as
5 provided under section 79.10 (7m) (a) 1. of the statutes, unless the legislative fiscal
6 bureau determines, no later than May 20, 2007, that the general fund balance on
7 June 30, 2007, will exceed the amount specified in section 20.003 (4) (fr) of the
8 statutes, as created by this act. If the legislative fiscal bureau makes this
9 determination, any monies in the general fund that the legislative fiscal bureau
10 estimates will be in excess of the amount specified in section 20.003 (4) (fr) of the
11 statutes, as created by this act, on June 30, 2007, but not exceeding \$150,000,000,
12 shall be used for the school levy tax credit payments under section 79.10 (4) of the
13 statutes and, notwithstanding section 79.10 (7m) (a) 1. of the statutes, the school levy
14 tax credit payments in 2007 shall be paid on June 15, 2007.

15 (END)

dn

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-1886/1dn
JK: *hmk*

(date)

Paul:

Please review this draft carefully to ensure that it is consistent with your intent. This draft assumes that LRB-1694, as it relates to creating s. 20.003 (4) (fr), will remain part of the compiled bill.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-1886/1dn

JK:lmk:rs

January 26, 2005

Paul:

Please review this draft carefully to ensure that it is consistent with your intent. This draft assumes that LRB-1694, as it relates to creating s. 20.003 (4) (fr), will remain part of the compiled bill.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us



Kreye, Joseph

From: Ziegler, Paul
Sent: Wednesday, January 26, 2005 4:36 PM
To: Kreye, Joseph
Subject: school levy credit draft

Joe -- please make the following additional changes to the school levy credit draft -- 1886.

Regarding the mechanism to pay all or a portion of the \$150m increase in June rather than July:

1. Have DOA do the estimate.
2. The estimate shall be based on general fund revenue in excess of the estimates
3. This use of extra revenues shall be done prior to any transfer of dollars to the budget stabilization fund.

The language re: transfers to the budget stabilization fund may be useful to borrow from for the purpose of this draft.

Thank you.
Paul

Kreye, Joseph

From: Ziegler, Paul
Sent: Wednesday, January 26, 2005 7:53 PM
To: Kreye, Joseph
Cc: Hanle, Bob
Subject: school levy credit increment

Joe -- Please note -- The extra \$150 million for the school levy credit is to be distributed based on each school district's proportionate share of general school aids paid to school districts for the school fiscal year ending June 30th.

This distribution is different than the current methodology, which is based on 3 years of school levies.

The proposal is to be based on school equalization aid (defined in whole as general school aids paid under s.20.255(2)(ac), (r) and (af)). (note that the s.20.255(2)(af) appropriation is newly created under draft 1742).

The October general school aid run can be used for making the determination of the proportionate share for each school district. We may need some provision to tell municipalities of the amount of the credit for each school district within their municipal boundary, so that they can determine the incremental credit mill rate -- which will equal the percent of the additional credit based on the portion of the school district within the municipality divided by the equalized value of the school district within the municipality.

Since the incremental school levy credit creates an additional mill rate credit that is uniform accross the school district, perhaps it would be easier to just inform municipalities of this incremental mill rate for the credit for each school district within the municipality.

Kreye, Joseph

From: Ziegler, Paul
Sent: Wednesday, January 26, 2005 1:15 PM
To: Kreye, Joseph
Subject: School levy credit

Joe -- As I mentioned in my voice mail, this draft is IN.

Also, contrary to my initial instructions, the increase in the credit is permanent beginning in 2007, rather than 1-time in 2007.

The mechanism to determine what portion of the \$150m increase is paid in June versus July, however, will only occur once (in 2007). Once that determination is made, the split of the \$150m between June and July will continue into the future.



State of Wisconsin
2005 - 2006 LEGISLATURE

LRB-1886/1

JK:lmk:rs

DM:R:Wlj

DOA:.....Ziegler - ~~One time~~ ^{fix} increase in the school levy tax property tax credit

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION

in 1-28-05

Today
please

Do Not Gen

1 AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION ✓

PROPERTY TAXATION ✓

This draft increases the total amount of the school levy property tax credits in 2007 by \$150,000,000, from \$469,305,000 to \$619,305,000.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

2 **SECTION 1.** 79.14 of the statutes is renumbered 79.14 (1) and amended to read:
3 **79.14 School levy tax credit.** (1) The Except as provided in sub. (2), the
4 appropriation under s. 20.835 (3) (b) is \$319,305,000 in 1994, 1995 and 1996 and is
5 \$469,305,000 in 1997 and thereafter.

6 **SECTION 2.** 79.14 (2) of the statutes is created to read:

1 79.14 (2) The appropriation under s. 20.835 (3) (b) is \$619,305,000 in 2007.

2 **SECTION 9141. Nonstatutory provisions; revenue.**

3 (1) SCHOOL LEVY PROPERTY TAX CREDIT. In 2007, the payments to municipalities
4 under section 79.10 (4) of the statutes shall be paid on the 4th Monday in July, as
5 provided under section 79.10 (7m) (a) 1. of the statutes, unless the legislative fiscal
6 bureau determines, no later than May 20, 2007, that the general fund balance on
7 June 30, 2007, will exceed the amount specified in section 20.003 (4) (fr) of the
8 statutes, as created by this act. If the legislative fiscal bureau makes this
9 determination, any monies in the general fund that the legislative fiscal bureau
10 estimates will be in excess of the amount specified in section 20.003 (4) (fr) of the
11 statutes, as created by this act, on June 30, 2007, but not exceeding \$150,000,000,
12 shall be used for the school levy tax credit payments under section 79.10 (4) of the
13 statutes and, notwithstanding section 79.10 (7m) (a) 1. of the statutes, the school levy
14 tax credit payments in 2007 shall be paid on June 15, 2007.

15 (END)

INSERT 2-14

2005-2006 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-1886/linsRC
RAC:.....

Insert 2-19

SECTION ~~16.518~~ 16.518 (title) of the statutes is amended to read:

**16.518 (title) Transfers to the budget stabilization fund and the cash
building projects fund.**

History: 2001 a. 16.

SECTION ~~16.518~~ 16.518 (3) (b) 3. of the statutes is created to read:

16.518 (3) (b) 3. Beginning in the 2006-07 fiscal year, the secretary shall reduce
any amount transferred to the budget stabilization fund under par. (a) by an amount
necessary to ensure that the distribution under s. 79.10 (7m) (a) 1. b. is made.

on June 15
=

Amend 79.10(2)

distributions

Section #. 79.10 (2) of the statutes is amended to read:

79.10 (2) NOTICE TO MUNICIPALITIES. On or before December 1 of the year preceding the ~~distribu-~~
~~tion~~ under sub. (7m) (a), the department of revenue shall notify the clerk of each town, village and
city of the estimated fair market value, as determined under sub. (11), to be used to calculate the
lottery and gaming credit under sub. (5) and of the ~~amount~~ ^{amount} to be distributed to it under sub. (7m)
(a) ~~on~~ ⁱⁿ the following ~~4th Monday in July~~ ^{year}. The anticipated receipt of such ~~distribution~~ shall not be
taken into consideration in determining the tax rate of the municipality but shall be applied as tax
credits.

History: 1971 c. 125 ss. 412, 521; Stats. 1971 s. 79.10; 1973 c. 90; 1975 c. 39, 199; 1977 c. 29, 418; 1979 c. 110 s.
60 (11); 1981 c. 20 ss. 1174 to 1182n, 2202 (45) (b); 1981 c. 93, 314, 317; 1983 a. 2 ss. 6 to 10, 12; 1983 a. 3, 27; 1983
a. 189 s. 329 (17m); 1983 a. 395; 1985 a. 4, 29, 39, 120; 1987 a. 27, 378; 1991 a. 39, 225, 269, 323; 1993 a. 16; 1995
a. 27; 1997 a. 27, 164; 1999 a. 5, 9, 83, 84, 185; 2001 a. 16; 2003 a. 33.

2005-2006 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-1886/lins
JK:lmk:rs

INSERT 2 - 14

1 SECTION ~~79.10~~ (4) of the statutes is amended to read:

2 79.10 (4) SCHOOL LEVY TAX CREDIT. The amount appropriated under s. 20.835

3 (3) (b) shall be distributed to municipalities in proportion to their share of the sum

4 of average school tax levies for all municipalities, ~~as adjusted under sub. (7) except~~

5 ~~that amount~~ ^{the amount} distributed under sub. (7m) (a) 1. b. ^{on June 15} shall be distributed to

6 municipalities in proportion to their share of general school aids paid under s. 20.255

7 (2) (ac), (r), ~~and (af)~~ ^{and}

NOTE: NOTE: Sub. (7) was repealed by 1991 Wis. Act 39. NOTE:

History: 1971 c. 125 ss. 412, 521; Stats. 1971 s. 79.10; 1973 c. 90; 1975 c. 39, 199; 1977 c. 29, 418; 1979 c. 110 s. 60 (11); 1981 c. 20 ss. 1174 to 1182n, 2202 (45) (b); 1981 c. 93, 314, 317; 1983 a. 2 ss. 6 to 10, 12; 1983 a. 3, 27; 1983 a. 189 s. 329 (17m); 1983 a. 395; 1985 a. 4, 29, 39, 120; 1987 a. 27, 378; 1991 a. 39, 225, 269, 323; 1993 a. 16; 1995 a. 27; 1997 a. 27, 164; 1999 a. 5, 9, 83, 84, 185; 2001 a. 16; 2003 a. 33.

8 SECTION ~~79.10~~ (7m) (a) 1. of the statutes is renumbered 79.10 (7m) (a) 1. a. ✓

9 and amended to read:

10 79.10 (7m) (a) 1. a. The Except as provided in subd. 1. b. the amount

11 determined under sub. (4) shall be distributed by the department of administration

12 on the 4th Monday in July.

History: 1971 c. 125 ss. 412, 521; Stats. 1971 s. 79.10; 1973 c. 90; 1975 c. 39, 199; 1977 c. 29, 418; 1979 c. 110 s. 60 (11); 1981 c. 20 ss. 1174 to 1182n, 2202 (45) (b); 1981 c. 93, 314, 317; 1983 a. 2 ss. 6 to 10, 12; 1983 a. 3, 27; 1983 a. 189 s. 329 (17m); 1983 a. 395; 1985 a. 4, 29, 39, 120; 1987 a. 27, 378; 1991 a. 39, 225, 269, 323; 1993 a. 16; 1995 a. 27; 1997 a. 27, 164; 1999 a. 5, 9, 83, 84, 185; 2001 a. 16; 2003 a. 33.

13 SECTION ~~79.10~~ (7m) (a) 1. b. of the statutes is created to read:

14 79.10 (7m) (a) 1. b. No later than May 20, 2007, the ~~legislative fiscal bureau~~

15 shall determine whether the general fund balance on June 30, 2007, will exceed the

16 amount specified in s. 20.003 (4) ^{for that fiscal year} ~~any~~ An amount equal to the amount of any excess

17 determined under this subd. 1. b., not to exceed \$150,000,000, shall be distributed

18 by the department of administration on June 15, 2007, and on each June 15

19 thereafter ^{an identical amount shall be distributed} and the balance of the amount determined under sub. (4) shall be

20 distributed on the 4th Monday in July 2007, and on each 4th Monday in July

21 thereafter.

department of administration

1 **SECTION ~~79.10~~ 79.10 (7m) (a) 2.** [✓] of the statutes is amended to read:

2 **79.10 (7m) (a) 2.** The town, village or city treasurer shall settle for the amounts
3 distributed under this paragraph ~~on the 4th Monday in July~~ with the appropriate
4 county treasurer not later than August 15. Failure to settle timely under this
5 subdivision subjects the town, village or city treasurer to the penalties under s. 74.31.
6 On or before August 20, the county treasurer shall settle with each taxing
7 jurisdiction, including towns, villages and cities except 1st class cities, in the county.

History: 1971 c. 125 ss. 412, 521; Stats. 1971 s. 79.10; 1973 c. 90; 1975 c. 39, 199; 1977 c. 29, 418; 1979 c. 110 s. 60 (11); 1981 c. 20 ss. 1174 to 1182n, 2202 (45) (b); 1981 c. 93, 314, 317; 1983 a. 2 ss. 6 to 10, 12; 1983 a. 3, 27; 1983 a. 189 s. 329 (17m); 1983 a. 395; 1985 a. 4, 29, 39, 120; 1987 a. 27, 378; 1991 a. 39, 225, 269, 323; 1993 a. 16; 1995 a. 27; 1997 a. 27, 164; 1999 a. 5, 9, 83, 84, 185; 2001 a. 16; 2003 a. 33.

8 **SECTION ~~79.14~~ 79.14** of the statutes is amended to read:

9 **79.14 School levy tax credit.** The appropriation under s. 20.835 (3) (b) is
10 \$319,305,000 in 1994, 1995, and 1996 and is; \$469,305,000 beginning in 1997 and
11 ending in 2006; and \$619,305,000 in 2007 and in each year thereafter.

History: 1991 a. 39, 315; 1995 a. 27.

INSERT ↓
79.10(9)(b)

end of 2-14

Amend A - 79.10(2)(b)

Section #. 79.10 (9) (b) of the statutes is amended to read:

79.10 (9) (b) *Property tax relief credit.* Except as provided in ss. 79.175 and 79.18, every property taxpayer of the municipality having assessed property shall receive a tax credit in an amount determined by applying the percentage of the amount of the value of property assessed to the taxpayer to the amount of the ~~distribution~~ ^{distribution} to be made to the municipality under sub. (7m) (a), as stated in the December 1 notification from the department of revenue, except that no taxpayer may receive a credit larger than the total amount of property taxes to be paid on each parcel for which tax is levied for that year by that taxpayer.

History: 1971 c. 125 ss. 412, 521; Stats. 1971 s. 79.10; 1973 c. 90; 1975 c. 39, 199; 1977 c. 29, 418; 1979 c. 110 s. 60 (11); 1981 c. 20 ss. 1174 to 1182n, 2202 (45) (b); 1981 c. 93, 314, 317; 1983 a. 2 ss. 6 to 10, 12; 1983 a. 3, 27; 1983 a. 189 s. 329 (17m); 1983 a. 395; 1985 a. 4, 29, 39, 120; 1987 a. 27, 378; 1991 a. 39, 225, 269, 323; 1993 a. 16; 1995 a. 27; 1997 a. 27, 164; 1999 a. 5, 9, 83, 84, 185; 2001 a. 16; 2003 a. 33.